IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION.

SALES TAX APPLICATION NO. 4 OF 2006.

M/s Modi Threads Ltd. ..... Applicant.
V/s.
The Commissioner of Sales Tax ... Respondents.

Mr. P.V.Surte for the Applicant.
Mr. Vinay Sonpal for the respondents.

CORAM : V.C.DAGA & J.P.DEVADHAR,JJ.
DATED : 30.6 .2006.

P.C. :

. Heard rival parties.

. This application is at the instance of the assessee M/s Modi Threads Ltd., who is seeking to raise following two questions with a prayer that the Tribunal may be directed to refer aforesaid two questions for opinion of this Court:

1. " Whether Cotton Thread is covered by entry No.23 of Schedule C Part-I of or entry 3 of Schedule B of the BST Act,1959"

2. "Whether the Cotton Thread is commercially different from Cotton Yarn, having regard to Rule 3 of the BST Rules, 1959"?

. The questions referred to hereinabove have been covered by the judgment of this Court in the case of Commissioner of Sales Tax, Maharashtra State, Bombay vs. Arvind Trading Company, (1995) 98 STC 288.

. Mr.Surte at this stage submits that there are other High Courts, mentioned below, who have taken view different than the view taken by this Court.

1. Commercial Tax Officer vs. Sakaria Textile: 61 STC 247 (Raj.)

2. State of Tamil Nadu vs. B.V. Krishniah Chetty: 92 STC 262 (Mad.)

3. Srinivas Distributing Agencies vs. State of Orissa: 48 STC 453 (Orissa)

. 4. Popular Cotton Thread Factory vs. CTO: 124 STC 569 (Mad.)

. Mr.Surte, therefore, submits that appropriate directions be issued to the Tribunal to refer the aforesaid two questions for the opinion of this Court.

. Having heard Mr. Surte and having gone through the judgment of this Court in Arvind Trading Co.(Supra), we do not find any reason to issue directions to the Tribunal to make reference to this Court. The said judgment is binding on this Court. Application is, therefore, dismissed in limine with no order as to costs.

(V.C.DAGA,J.)

(J.P.DEVADHAR,J.)